

LATHAM & WATKINS

August 29, 2007

Securities and Exchange Commission
Division of Corporation Finance
Office of International Corporate Finance
450 Fifth Street, N.W.
Washington, D.C. 20549

RECEIVED
2007 JUL 30 A 041
OFFICE OF INT.
CORPORATE FIN.



07026341

99 Bishopsgate
London EC2M 3XF
United Kingdom
Tel: +44(0)20.7710.1000 Fax: +44(0)20.7374.4460
www.lw.com

FIRM / AFFILIATE OFFICES

Barcelona	New Jersey
Brussels	New York
Chicago	Northern Virginia
Frankfurt	Orange County
Hamburg	Paris
Hong Kong	San Diego
London	San Francisco
Los Angeles	Shanghai
Madrid	Silicon Valley
Milan	Singapore
Moscow	Tokyo
Munich	Washington, D.C.

SUPPL

File No.: 082-34770

Re: **Yara International ASA**
Amendment to Application for Exemption Pursuant to Rule 12g3-2(b)
under the Securities Exchange Act of 1934, as amended

PROCESSED

Dear Sir or Madam:

SEP 06 2007

THOMSON
FINANCIAL

We refer to the letter dated January 7, 2004, and furnished to the Securities and Exchange Commission (the "**Commission**") on behalf of our client, Yara International ASA, a company incorporated under the laws of the Kingdom of Norway (the "**Company**"), pursuant to which the Company established its exemption from Section 12(g) of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), afforded to foreign private issuers eligible under Rule 12g3-2 under the Exchange Act ("**Rule 12g3-2**").

In accordance with paragraph (f)(1) of Rule 12g3-2 which provides for the publication in English of the information described in clauses (A), (B) and (C) of paragraph (b)(1)(iii) of Rule 12g3-2 (the "**Home Country Disclosure**") on an issuer's Internet Web site and the notification requirements of paragraph (f)(2) of Rule 12g3-2, we provide herein the address of the Internet Web site at <http://www.yara.com> on which the Company intends to publish its Home Country Disclosure on an on-going basis promptly after such information is made or is required to be made public as described in paragraph (b)(1)(i) of Rule 12g3-2. The Company will provide Web site access to all such Home Country Disclosure for at least a 12-month period, and in any event a reasonable period of time as deemed appropriate in light of the nature and purpose of the relevant Home Country Disclosure.

DeW 8/31

LATHAM & WATKINS

All information and documents provided in compliance with paragraph (b)(1) of Rule 12g3-2 will be so provided on the understanding that such information and documents will not be deemed "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Exchange Act and that neither this letter nor the publication of such documents and information shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

We ask that the Commission kindly confirm that the Company may publish the information required under paragraph (b)(1)(iii) of Rule 12g3-2 on its Internet Web site at <http://www.yara.com>. If you have any questions with regard to this information, please do not hesitate to contact the undersigned at 011-44-20-7710-1151.

Please acknowledge receipt of this letter and its enclosures by stamping the enclosed copy of this letter.

Very truly yours,


Jeffrey H. Lawlis
of LATHAM & WATKINS

END